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Interim financial report and statements for the year ended 31 December 2000, the first year of the biennium 2000-2001

Summary

The present document, submitted for information to the Executive Board, contains the financial report on the accounts of UNICEF for the year ended 31 December 2000, the first year of the biennium 2000-2001. The document, comprised of the financial report and 12 statements supported by 1 schedule, summarizes the financial results of transactions made in 2000. In line with General Assembly resolution 50/204 of 23 December 1995, and the formats agreed upon by the Administrative Committee on Coordination, the document is prepared to achieve harmonization of the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information are included in the notes to the financial statements.

* E/ICEF/2001/12.

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Abbreviations

ACC	Administrative Committee on Coordination
AGFUND	Arab Gulf Programme for the United Nations Development Organizations
FRY	Federal Republic of Yugoslavia
ILO	International Labour Organization
NGOs	non-governmental organizations
OPEC	Organization of Petroleum Exporting Countries
PSD	Private Sector Division
UN	United Nations
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDCP	United Nations International Drug Control Programme
UNDP	United Nations Development Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
WHO	World Health Organization

I. Interim financial report for the year ended 31 December 2000

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of UNICEF, accompanied by 12 statements and 1 schedule for the year ended 31 December 2000, the first year of the biennium 2000-2001. Of those, statements I, II, III and VII are now presented in line with the formats agreed upon by the Administrative Committee on Coordination (ACC) as a step towards the harmonization of the accounts of agencies in the United Nations system. The financial report provides the financial results of UNICEF activities in 2000. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the year 2000 totalled $1,139 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in 2000. Income comprised $563 million for regular resources, $377 million for supplementary funds and $199 million in emergency contributions. The breakdown of UNICEF income by source is: 64 per cent ($725 million) from Governments; 30 per cent ($343 million) from fund-raising campaigns, the sale of greeting cards and individual donations; 4 per cent ($48 million) from miscellaneous sources, including interest and exchange rate revaluation of assets and liabilities; and 2 per cent ($23 million) under inter-organizational arrangements.

Expenditures

3. UNICEF expenditures in the year 2000 were $1,105 million. This amount consisted of $497 million for programme cooperation from regular resources, $342 million for programme cooperation from supplementary funds and $183 million for emergency relief and rehabilitation. The remaining expenditures of $83 million were for management and administration.

Donations-in-kind

4. Donations-in-kind valued by donors at $15 million were delivered by UNICEF to projects during 2000. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Trust funds

5. Trust fund accounts not related to programmes approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of

Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In 2000, UNICEF received $139 million in cash for these trust fund accounts. Disbursements and obligations totalled $239 million.

Cash holdings

6. UNICEF has total cash of $524 million. Of this amount, $104,540,000 is from regular resources and $419,150,000 is from other resources. The amount also includes the unspent balances from trust fund accounts in the amount of $97 million. The total cash holdings of UNICEF include $8 million in currencies restricted for use in donor countries for purchases and other local expenditures.

Approved programmes

7. During 2000, the Executive Board approved the amount of $1,016 million for new programmes for children in countries with which UNICEF cooperates, as well as for regional and interregional projects. This total includes $460 million in programmes to be funded from UNICEF regular resources and $359 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 2000. The total also includes $197 million for projects financed by pledges for emergency relief and rehabilitation.

(*Signed*) Carol Bellamy
Executive Director
United Nations Children's Fund

II. Financial statements for the year ended 31 December 2000

STATEMENT I

INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2000

(Thousands of United States dollars)

		2000				1999
			Other resources			
		Regular resources a/	Supplementary funds	Emergency relief & rehabilitation	Total	Total
INCOME						
Voluntary contributions						
Governments	(schedule 1)	343,132	250,601	130,901	724,634	687,549
Non-governments/private sector	(schedule 1)	2,003	123,488	54,636	180,127	184,356
Private Sector Division	(note 3)	163,294			163,294	202,894
Funds received under inter-organization arrangements	(schedule 1)	33	7,684	15,416	23,133	6,750
Other income						
Interest income		37,766			37,766	30,193
Miscellaneous income		27,708			27,708	5,112
Currency exchange adjustments		(11,216)	(4,323)	(2,289)	(17,828)	1,476
TOTAL INCOME		562,720	377,450	198,664	1,138,834	1,118,330
EXPENDITURE						
Programme assistance		360,565	342,140	182,442	885,147	817,890
Programme support	(statement VII)	135,991			135,991	152,586
Total programme cooperation		496,556	342,140	182,442	1,021,138	970,476
Management and administration	(statement VII)	83,408			83,408	89,255
TOTAL EXPENDITURES		579,964	342,140	182,442	1,104,546	1,059,731
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(17,244)	35,310	16,222	34,288	58,599
Write-offs/prior periods' adjustments	(note 8)	394	1,619	3,817	5,830	3,646
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES		(17,638)	33,691	12,405	28,458	54,953
Reserve balances, 1 January		29,222			29,222	29,143
(Decrease) in reserves		(311)			(311)	79
Fund balances, 1 January		267,652	282,756	126,398	676,806	621,853
RESERVES AND FUND BALANCES, 31 DECEMBER		278,925	316,447	138,803	734,175	706,028

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

a/ Regular resources were previously referred to as general resources.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

STATEMENT IA

ALL FINANCIAL RESOURCES

FOR THE YEAR ENDED 31 DECEMBER 2000

(Thousands of United States dollars)

	2000					1999
		Other resources				
	Regular resources	Supplementary funds	Emergency relief & rehabilitaion	Trust funds a/	Total	Total
Opening balances	267,652	282,756	126,398	92,511	769,317	621,344
Income/receipts	562,720	377,450	198,664	138,579	1,277,413	1,364,699
Funds available	830,372	660,206	325,062	231,090	2,046,730	1,986,043
Expenditures	579,959	342,140	182,442	238,632	1,343,173	1,213,080
Write-offs/prior periods' adjustments	394	1,619	3,817		5,830	3,646
Provision for uncollectible contributions receivable						
Closing balances	250,019	316,447	138,803	(7,542)	697,727	769,317

a/ Trust funds were previously referred to as special accounts.

Statement II

Assets, liabilities, reserves and fund balances

as at 31 December 2000

(Thousands of United States dollars)

		2000	1999
ASSETS			
Cash and term deposits			
Convertible currencies		515,306	541,008
Non-convertible currencies		8,384	17,718
Accounts receivable			
Contributions receivable		197,158	202,516
Less: Provision for uncollectible contributions receivable	(note 7)	(5,000)	(5,000)
Net contributions receivable		192,158	197,516
Other		338,408	261,697
Inventories		31,230	26,362
Buildings and equipment	(note 8)	12,361	12,675
TOTAL ASSETS		1,097,847	1,056,976
LIABILITIES			
Contributions received in advance		8,082	990
Unliquidated obligations		170,519	192,302
Accounts payable		66,245	33,367
Other funds and trust funds		97,168	104,961
Medical insurance plans		21,658	19,328
TOTAL LIABILITIES		363,672	350,948
RESERVES AND FUND BALANCES			
Reserves			
For procurement services - staff and related costs		2,000	2,000
For insurance	(note 9)	131	131
For capital assets	(note 2)	26,780	27,091
Total reserves		28,911	29,222
Fund balances			
Regular resources		250,014	267,652
Supplementary funds		316,447	282,756
Emergency relief and rehabilitation		138,803	126,398
Total fund balances		705,264	676,806
TOTAL RESERVES AND FUND BALANCES		734,175	706,028
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		1,097,847	1,056,976

The accompanying notes form an integral part of the statement and should be read in conjunction with it.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

STATEMENT III

CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2000

(Thousands of United States dollars)

		2000	1999
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net excess (shortfall) of income over expenditure	(statement I)	28,458	54,953
(Increase) decrease in contributions receivable		5,358	(65,062)
(Increase) in other accounts receivable		(76,711)	(33,002)
(Increase) in other assets		(4,868)	(5,420)
Increase (decrease) in contributions received in advance		7,092	(1,988)
Increase in accounts payable		35,208	12,498
Increase (decrease) in unliquidated obligations		(21,783)	76,169
Less: Interest income		(37,766)	(30,192)
NET CASH FROM OPERATING ACTIVITIES		(65,012)	7,956
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES			
Increase (decrease) in balances on funds and trust funds accounts		(7,793)	53,373
Plus: Interest income		37,766	30,192
NET CASH FROM INVESTING AND FINANCING ACTIVITIES		29,973	83,565
CASH FLOWS FROM OTHER SOURCES:			
Decrease in land and buildings		314	211
Increase (decrease) in reserves/other funds		(311)	79
NET CASH FROM OTHER SOURCES		3	290
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS		(35,036)	91,811
CASH AND TERM DEPOSITS, 1 JANUARY		558,726	466,915
CASH AND TERM DEPOSITS, 31 DECEMBER		523,690	558,726

STATEMENT IV

LIQUIDITY POSITION AS AT 31 DECEMBER 2000

(Thousands of United States dollars)

	2000	1999
1. The computation of the UNICEF liquidity position takes into consideration the following short-term assets and liabilities: a/		
Short-term assets		
Cash holdings b/	426,522	453,765
Contribution receivable for current and prior years	192,158	197,516
Accounts receivable advances and deposits	338,409	261,697
Inventories	31,230	26,362
Total short-term assets	988,319	939,340
Short-term liabilities		
Contributions for following years received in advance	8,082	990
Accounts payable and other unliquidated obligations	236,764	225,669
Medical insurance plan	21,658	19,328
	266,504	245,987
Supplementary fund commitments	316,447	282,756
Emergency fund commitments	138,803	126,398
Total short-term liabilities	721,754	655,141
2. Change in UNICEF liquidity between 31 December 1999 and 31 December 1997		
Short-term assets	988,319	939,340
Short-term liabilities	721,754	655,141
	266,565	284,199
Increase in liquidity as at 31 December 1999	(17,634)	
3. Liquidity ratio		
Short-term assets	988,319	939,340
Short-term liabilities	721,754	655,141
Ratio	1.37:1	1.43:1

a/ UNICEF liquidity policy recommends a year-end regular resources convertible cash balance equal to at least 10 per cent of projected regular resources income.

b/ Excludes cash held in trust funds (previously special accounts) of $97,168,306.12.

STATEMENT V
STATUS OF FUNDING FOR APPROVED REGULAR RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION AS AT 31 DECEMBER 2000

(Thousands of United States dollars)

	Regular resources	Other resources		Total
		Supplementary funds	Emergency relief and rehabilitation	
Unspent balances of programmes as at 1 January 2000	1,579,007	380,553	131,738	2,091,298
Approved at the Executive Board sessions a/				
New programmes	434,528			434,528
Made between Executive Board sessions b/	25,864	359,151	196,689	581,704
Write-off of pledges		(1,619)	(3,817)	(5,436)
Programme cancellations c/	(23,235)	33	(33)	(23,235)
Subtotal	2,016,164	738,118	324,577	3,078,859
Expenditures	579,964	342,140	182,442	1,104,546
Unspent balances of programmes as at 31 December 2000	1,436,200	395,978	142,135	1,974,313
Fund balance as at 31 December 2000	250,014	316,447	138,803	705,264
Translation adjustment, 1987-2000		3,935	45	3,980
Subtotal	250,014	320,382	138,848	709,244
To be financed from future income	1,186,186	75,596	3,287	1,265,069

a/ E/ICEF/2000/P/L.27 (E/ICEF/2000/8/Rev.1, decisions 2000/10, 2000/12 and 2000/13) and E/ICEF/2000/P/L.19 (decision 2000/2).

b/ 2000 programme budget allotments arising from PSD income, regular resources funded for unfunded supplementary funds projects and regular resources funded for emergency projects.

c/ Regular resources programme cancellation of $23,235 represents unspent balances in the amounts approved by the Executive Board for Emergency Programme Fund recommendations which expired in 1998 and 1999.

STATEMENT VI

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR REGULAR RESOURCES, SUPPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION FOR THE YEAR ENDED 31 DECEMBER 2000

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
AFRICA					
Angola	22,917,882	8,493,747	31,411,629	12,709,084	18,702,545
Benin	7,831,992	495,318	8,327,310	2,416,636	5,910,674
Botswana	4,112,916	48,117	4,161,033	903,285	3,257,748
Burkina Faso	12,016,148	19,889,636	31,905,784	5,861,728	26,044,056
Burundi	2,704,529	3,757,163	6,461,692	4,280,215	2,181,477
Cameroon	5,291,223	2,567,902	7,859,125	2,217,776	5,641,349
Cape Verde	3,644,969	309,049	3,954,038	714,328	3,239,710
Central African Republic	3,450,046	733,723	4,183,769	1,504,594	2,679,175
Chad	5,095,179	13,136,452	18,231,631	3,135,903	15,095,728
Comoros	2,083,571		2,083,571	601,098	1,482,473
Congo	985,611	2,496,011	3,481,622	1,191,681	2,289,941
Cote d'Ivoire	5,126,547	2,157,763	7,284,310	2,640,138	4,644,172
Democratic Republic of the Congo	47,952,955	5,073,322	53,026,277	19,753,887	33,272,390
Equatorial Guinea	3,590,821	97,240	3,688,061	824,353	2,863,708
Eritrea	8,014,139	9,917,325	17,931,464	10,248,090	7,683,374
Ethiopia	48,457,867	24,403,546	72,861,413	31,020,911	41,840,502
Gabon	2,476,569	(22,000)	2,454,569	648,116	1,806,453
Gambia	3,881,559	15,850	3,897,409	844,845	3,052,564
Ghana	9,602,581	21,339,692	30,942,273	6,096,956	24,845,317
Guinea	5,227,085	3,444,851	8,671,936	3,414,366	5,257,570
Guinea-Bissau	5,081,516	538,039	5,619,555	2,118,805	3,500,750
Kenya	17,710,262	5,389,050	23,099,312	7,473,623	15,625,689
Lesotho	2,842,293	200,000	3,042,293	818,568	2,223,725
Liberia	4,829,388	5,852,178	10,681,566	3,569,772	7,111,794
Madagascar	7,484,821	21,048,496	28,533,317	10,098,505	18,434,812
Malawi	9,763,740	8,240,013	18,003,753	6,257,890	11,745,863
Mali	14,684,022	6,382,026	21,066,048	7,085,380	13,980,668
Mauritania	6,596,939	356,845	6,953,784	2,455,563	4,498,221
Mauritius	1,399,253	1,503,616	2,902,869	630,863	2,272,006
Mozambique	25,470,413	37,589,062	63,059,475	21,515,213	41,544,257

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
Namibia	3,206,198	1,042,615	4,248,813	1,809,945	2,438,868
Niger	34,310,901	1,333,621	35,644,522	6,306,475	29,338,047
Nigeria	33,876,468	21,163,235	55,039,703	24,507,721	30,531,982
Rwanda	4,658,863	15,533,270	20,192,133	5,544,704	14,647,429
Sao Tome and Principe	2,028,683	(657)	2,028,026	362,659	1,665,367
Senegal	4,480,813	3,794,469	8,275,282	4,216,000	4,059,282
Sierra Leone	11,037,273	5,932,516	16,969,789	10,089,179	6,880,610
Somalia	10,257,440	27,292,994	37,550,434	14,625,693	22,924,741
South Africa	5,045,998	1,530,670	6,576,668	2,626,447	3,950,221
Swaziland	1,631,957	3,278,619	4,910,576	681,774	4,228,802
Togo	2,416,088	936,082	3,352,170	1,186,519	2,165,651
Uganda	26,140,151	32,053,985	58,194,136	20,280,281	37,913,855
United Republic of Tanzania	20,933,070	8,690,322	29,623,392	15,907,298	13,716,094
Zambia	9,801,468	9,908,351	19,709,819	9,537,830	10,171,989
Zimbabwe	17,079,726	336,230	17,417,956	4,881,708	12,536,248
Regional	17,001,261	8,543,817	25,545,078	8,901,428	16,643,650
Area total	504,233,214	346,626,171	851,059,385	304,517,838	546,541,547
THE AMERICAS AND THE CARIBBEAN					
Argentina	5,267,524	2,269,216	7,536,740	2,814,215	4,722,525
Belize	2,010,741	297,000	2,307,741	619,378	1,688,363
Bolivia	8,181,493	1,253,044	9,434,537	4,654,338	4,780,199
Brazil	14,825,783	8,439,620	23,265,403	7,854,322	15,411,081
Chile	2,535,932	167,654	2,703,586	810,633	1,892,953
Colombia	2,991,450	3,049,217	6,040,667	2,655,432	3,385,235
Costa Rica	2,016,638	25,644	2,042,282	547,166	1,495,116
Cuba	3,632,150	738,575	4,370,725	1,409,284	2,961,441
Dominican Republic	2,813,880	1,025,116	3,838,996	1,573,817	2,265,179
Ecuador	4,719,003	1,163,452	5,882,455	2,090,304	3,792,151
El Salvador	3,452,336	1,797,190	5,249,526	1,868,410	3,381,116
Guatemala	3,851,878	5,005,398	8,857,276	3,081,860	5,775,416
Guyana	926,542	3,275,000	4,201,542	596,700	3,604,842
Haiti	6,085,014	1,409,378	7,494,392	3,820,655	3,673,737
Honduras	1,623,356	1,573,324	3,196,680	690,835	2,505,845
Jamaica	2,257,408	384,244	2,641,652	926,767	1,714,885
Mexico	3,635,598	1,237,628	4,873,226	1,748,814	3,124,412
Nicaragua	8,497,010	2,377,462	10,874,472	2,515,817	8,358,655
Panama	2,018,332	77,932	2,096,264	763,927	1,332,337

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
Paraguay	2,750,862	199,696	2,950,558	1,027,542	1,923,016
Peru	3,366,345	6,349,652	9,715,997	2,808,994	6,907,003
Uruguay	2,066,096	196,621	2,262,717	675,528	1,587,189
Venezuela	3,242,793	3,125,331	6,368,124	3,793,888	2,574,236
Regional	11,092,802	2,048,300	13,141,102	6,813,530	6,327,572
Area total	103,860,966	47,485,694	151,346,660	56,162,156	95,184,504
EAST ASIA AND THE PACIFIC					
Cambodia	6,977,564	28,431,373	35,408,937	11,845,536	23,563,401
China	43,373,046	62,255,659	105,628,705	21,621,016	84,007,689
Democratic People's Republic of Korea	3,287,699	5,116,723	8,404,422	2,685,704	5,718,718
East Timor	5,862,753	11,433,875	17,096,628	10,062,811	7,033,817
Indonesia	44,749,454	35,268,920	80,018,374	18,146,681	61,871,693
Lao People's Democratic Republic	8,723,353	1,621,861	10,345,214	4,262,580	6,082,634
Malaysia	1,193,588	54,428	1,248,016	435,209	812,807
Mongolia	2,503,834	482,091	2,985,925	1,394,817	1,591,108
Myanmar	11,133,345	34,716,564	45,849,909	7,308,079	38,541,830
Pacific Island countries	4,695,321	1,061,413	5,756,734	1,735,017	4,021,717
Papua New Guinea	3,169,127	350,000	3,519,127	1,546,605	1,972,522
Philippines	18,644,666	2,892,709	21,537,375	7,858,821	13,678,554
Thailand	7,534,069	2,499,090	10,033,159	2,094,208	7,938,951
Viet Nam	27,796,919	25,447,482	53,246,401	10,469,758	42,776,643
Area total	189,446,738	211,632,188	401,078,926	101,466,842	299,612,084
SOUTH ASIA					
Afghanistan	31,992,519	2,751,233	34,743,752	10,557,441	24,186,311
Bangladesh	60,149,427	77,585,375	137,734,802	29,950,821	107,783,981
Bhutan	3,714,494	1,391,612	5,106,106	1,923,371	3,182,735
India	163,891,347	32,751,162	196,642,509	67,558,785	129,083,724
Maldives	2,325,725		2,325,725	592,906	1,732,819
Nepal	12,737,135	6,525,864	19,262,999	8,889,489	10,373,510
Pakistan	56,423,680	9,587,735	66,011,415	17,799,846	48,211,569
Sri Lanka	4,637,039	4,040,739	8,677,778	3,583,203	5,094,575
Area total	335,871,366	134,633,720	470,505,086	140,855,862	329,649,224

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
MIDDLE EAST AND NORTH AFRICA					
Algeria	1,958,078	1,445,960	3,404,038	858,880	2,545,158
Djibouti	3,507,708	233,093	3,740,801	873,555	2,867,246
Egypt	16,092,671	3,861,424	19,954,095	6,607,308	13,346,787
Iran (Islamic Republic of)	10,289,717	1,437,968	11,727,685	2,203,415	9,524,270
Iraq	3,895,369	6,113,907	10,009,276	5,214,521	4,794,755
Jordan	2,707,088	644,688	3,351,776	1,031,601	2,320,175
Kuwait	30,142		30,142		30,142
Lebanon	2,811,065	243,870	3,054,935	1,528,809	1,526,126
Morocco	3,482,019	1,245,333	4,727,352	1,389,078	3,338,274
Oman	1,845,377	1,500,000	3,345,377	799,658	2,545,719
Palestinian children and mothers	3,661,493	6,544,780	10,206,273	2,638,147	7,568,126
Sudan	33,780,472	24,468,102	58,248,574	35,587,795	22,660,779
Syrian Arab Republic	1,922,352	1,043,467	2,965,819	1,058,911	1,906,908
Tunisia	3,271,303	177,390	3,448,693	1,044,694	2,403,999
Yemen	7,875,324	3,743,503	11,618,827	4,002,343	7,616,484
Regional	534,615	367,500	902,115	95,344	806,771
Area total	97,664,793	53,070,985	150,735,778	64,934,059	85,801,719
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	10,556,994	4,783,371	15,340,365	5,157,124	10,183,241
Armenia	4,051,175	219,277	4,270,452	712,363	3,558,089
Azerbaijan	5,818,039	1,080,181	6,898,220	1,426,631	5,471,589
Belarus	1,706		1,706		1,706
Bosnia and Herzegovina	8,543,764	6,104,269	14,648,033	5,894,229	8,753,804
Croatia	1,056,202	252,086	1,308,288	998,438	309,850
Federal Republic of Yugoslavia	10,286,995	17,967,043	28,254,038	11,609,525	16,644,513
Georgia	1,951,292	4,097,546	6,048,838	1,727,727	4,321,111
Kazakhstan	5,266,966	1,029	5,267,995	762,497	4,505,498
Kosovo emergency (FRY)	16,737,953	21,815,258	38,553,211	18,391,183	20,162,028
Kyrgyzstan	5,113,363	3,039	5,116,402	778,650	4,337,752
Latvia	1,242	(1,242)			
Republic of Moldova	2,684,564	654,380	3,338,944	1,944,779	1,394,165
Romania	5,100,356	1,182,112	6,282,468	1,445,928	4,836,540

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
Russia Federation	(12,941)		(12,941)	(964)	(11,977)
Tajikistan	8,473,441	363,925	8,837,366	1,433,035	7,404,331
The former Yugoslav Republic of Macedon	6,336,667	5,438,393	11,775,060	5,076,807	6,698,253
Turkey	10,374,573	6,396,923	16,771,496	9,222,124	7,549,372
Turkmenistan	5,631,974	3,305	5,635,279	766,307	4,868,972
Ukraine	24,911		24,911	(7,748)	32,659
Uzbekistan	8,306,892	21,389	8,328,281	1,412,973	6,915,308
Yugoslavia (former)	(7,713)	(829)	(8,542)	(49)	(8,493)
Regional	13,105,779	5,894,148	18,999,927	7,193,005	11,806,922
Area total	129,404,194	76,402,408	205,806,602	75,944,564	129,862,038
GLOBAL ASSISTANCE					
Intercountry programmes	16,961,843	16,304,954	33,266,797	11,859,321	21,427,476
Emergency Programme Fund a/	49,339,031	(23,235,323)	26,103,708	5,703,292	20,400,416
Expanded programme on immunization	552,787	14,891,484	15,444,271	5,152,120	10,292,151
Global Alliance for Vaccines and Immunization		8,549,400	8,549,400	4,790,081	3,759,319
International Child Development Centre	6,940,549	2,824,381	9,764,930	3,003,036	6,761,894
Interregional Fund for Programme Preparation, Promotion and Evaluation	10,434,811	(1,009,292)	9,425,519	4,981,269	4,444,250
Landmine Awareness	4,824,513	445,392	5,269,905	863,701	4,406,204
Leadership Initiative for Children	1,984,390	2,153,987	4,138,377	1,251,938	2,886,439
Maurice Pate Memorial Fund		25,000	25,000	25,000	
Programme Funds for the 1990s Goals	77,433,600	86,574,611	164,008,211	92,444,998	71,563,213
Regional funds	16,811,327	9,964,851	26,796,178	11,190,956	15,605,222
Total global assistance	185,302,851	117,509,445	302,812,296	141,265,712	161,546,584
TOTAL PROGRAMME ASSISTANCE	1,545,784,122	987,560,611	2,533,344,733	885,147,033	1,648,197,700
Management and administration	199,502,749		199,502,749	83,407,553	116,095,196
Programme support	346,010,951		346,010,951	135,991,247	210,019,704

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
TOTAL BUDGET	545,513,700		545,513,700	219,398,800	326,114,900
TOTAL COOPERATION	2,091,297,822	987,560,611	3,078,858,433	1,104,545,833	1,974,312,600

a/ In 2000, the Executive Director made an allocation of $ 6,740546 from the 2000 Emergency Programme Fund (EPF):
$ 201,000 to the United Nations security programme; $400,814 to the Congo, $701,908 to the Democratic People's Republic of Korea,
$1,705,388 to the Democratic Republic of the Congo; $2,231,713 to Sudan; $378,367 to the United Republic of Tanzania, $518,850 to the Central Asian Republics and Kazakhsta
$247,849 to Lebanon; $187,930 to Somalia; $33,840 to Bhutan; $131,740 to Uganda; and $1,147 to Mozambique.

STATEMENT VI-1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR REGULAR RESOURCES FOR THE YEAR ENDED 31 DECEMBER 2000

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
AFRICA					
Angola	15,922,056		15,922,056	4,406,335	11,515,721
Benin	6,705,815		6,705,815	1,977,033	4,728,782
Botswana	3,419,552		3,419,552	575,632	2,843,920
Burkina Faso	6,239,421	19,140,000	25,379,421	3,234,146	22,145,275
Burundi	3,376,384	2,332,000	5,708,384	2,782,339	2,926,045
Cameroon	4,590,330	2,457,567	7,047,897	1,959,981	5,087,916
Cape Verde	3,638,053		3,638,053	609,249	3,028,804
Central African Republic	2,459,258	767,578	3,226,836	1,238,340	1,988,496
Chad	2,727,350	12,204,000	14,931,350	1,911,790	13,019,560
Comoros	2,078,151		2,078,151	601,098	1,477,053
Congo	1,237,737	1,904,398	3,142,135	990,482	2,151,653
Cote d'Ivoire	4,511,376	1,882,468	6,393,844	2,360,615	4,033,229
Democractic Republic of the Congo	48,177,329		48,177,329	14,932,870	33,244,459
Equatorial Guinea	3,355,973		3,355,973	703,430	2,652,543
Eritrea	2,485,557	1,296,000	3,781,557	1,534,097	2,247,460
Ethiopia	40,835,866	1,500,000	42,335,866	13,396,508	28,939,358
Gabon	2,241,346		2,241,346	542,830	1,698,516
Gambia	3,096,245		3,096,245	600,059	2,496,186
Ghana	5,149,846	17,165,000	22,314,846	2,935,527	19,379,319
Guinea	3,173,951	2,701,000	5,874,951	2,591,954	3,282,997
Guinea-Bissau	3,321,577		3,321,577	1,044,852	2,276,725
Kenya	16,294,020	26,483	16,320,503	3,684,812	12,635,691
Lesotho	2,554,709		2,554,709	701,699	1,853,010
Liberia	1,775,054	2,992,000	4,767,054	1,462,922	3,304,132
Madagascar	5,764,507	15,078,023	20,842,530	5,703,585	15,138,945
Malawi	6,623,614	2,404,992	9,028,606	3,882,805	5,145,801
Mali	11,443,052	5,562,558	17,005,610	5,016,906	11,988,704
Mauritania	4,399,945		4,399,945	1,115,713	3,284,232
Mauritius	1,379,963	1,500,000	2,879,963	616,143	2,263,820
Mozambique	20,989,400	3,317,702	24,307,102	7,090,979	17,216,123
Namibia	2,274,668		2,274,668	707,951	1,566,717
Niger	33,203,762	500,000	33,703,762	5,675,954	28,027,808

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
Nigeria	32,690,788	14,132,411	46,823,199	18,778,974	28,044,225
Rwanda	3,059,864	14,696,000	17,755,864	3,125,702	14,630,162
Sao Tome and Principe	2,028,026		2,028,026	362,659	1,665,367
Senegal	1,996,724	2,213,768	4,210,492	2,070,532	2,139,960
Sierra Leone	5,004,492		5,004,492	2,171,943	2,832,549
Somalia	3,431,217	14,961,872	18,393,089	4,392,289	14,000,800
South Africa	1,795,526	382,164	2,177,690	859,594	1,318,096
Swaziland	1,352,388	3,295,000	4,647,388	552,577	4,094,811
Togo	2,296,564	674,000	2,970,564	1,153,344	1,817,220
Uganda	10,070,238	26,088,000	36,158,238	6,310,173	29,848,065
United Republic of Tanzania	14,233,920	5,208,514	19,442,434	10,530,423	8,912,011
Zambia	4,698,831	3,312,890	8,011,721	4,376,289	3,635,432
Zimbabwe	11,672,500		11,672,500	1,523,628	10,148,872
Area total	369,776,945	179,696,388	549,473,333	152,796,763	396,676,570
THE AMERICAS AND THE CARIBBEAN					
Argentina	2,563,769	425,640	2,989,409	958,074	2,031,335
Belize	1,907,633		1,907,633	546,197	1,361,436
Bolivia	2,858,640	84,621	2,943,261	1,082,779	1,860,482
Brazil	5,435,283	2,546,035	7,981,318	1,305,658	6,675,660
Chile	2,529,237	100,000	2,629,237	770,614	1,858,623
Colombia	1,778,631	259,389	2,038,020	1,126,816	911,204
Costa Rica	1,971,144		1,971,144	506,272	1,464,872
Cuba	2,663,073	58,448	2,721,521	813,519	1,908,002
Dominican Republic	2,514,047	36,268	2,550,315	866,143	1,684,172
Ecuador	3,616,472	22,994	3,639,466	942,920	2,696,546
El Salvador	2,628,103		2,628,103	708,395	1,919,708
Guatemala	2,494,101		2,494,101	873,299	1,620,802
Guyana	907,175	3,275,000	4,182,175	596,700	3,585,475
Haiti	4,024,517	500,000	4,524,517	2,358,441	2,166,076
Honduras	1,150,665	876,000	2,026,665	353,764	1,672,901
Jamaica	2,010,382	250,000	2,260,382	766,646	1,493,736
Mexico	2,676,908	607,884	3,284,792	1,056,914	2,227,878
Nicaragua	2,461,747		2,461,747	772,513	1,689,234
Panama	1,957,579	61,458	2,019,037	729,773	1,289,264
Paraguay	2,371,468	38,000	2,409,468	746,434	1,663,034

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
Peru	1,349,057	4,522,990	5,872,047	1,150,432	4,721,615
Uruguay	2,011,610	196,621	2,208,231	621,399	1,586,832
Venezuela	2,786,240	78,958	2,865,198	860,414	2,004,784
Regional	3,449,366		3,449,366	1,402,686	2,046,680
Area total	60,116,847	13,940,306	74,057,153	21,916,802	52,140,351
EAST ASIA AND THE PACIFIC					
Cambodia	1,769,636	17,510,000	19,279,636	3,318,030	15,961,606
China	39,597,590	60,585,010	100,182,600	18,095,542	82,087,058
Democratic People's Republic of Korea	1,006,139	2,844,000	3,850,139	(72,177)	3,922,316
East Timor		4,078,143	4,078,143	2,164,214	1,913,929
Indonesia	34,145,149	25,518,849	59,663,998	6,756,191	52,907,807
Lao People's Democratic Republic	3,855,691	125,000	3,980,691	1,673,526	2,307,165
Malaysia	1,193,588	54,428	1,248,016	435,209	812,807
Mongolia	2,001,599	276,494	2,278,093	1,060,766	1,217,327
Myanmar	10,216,740	33,310,000	43,526,740	6,258,831	37,267,909
Pacific Island countries	3,719,414	732,893	4,452,307	1,024,659	3,427,648
Papua New Guinea	3,042,167	350,000	3,392,167	1,442,429	1,949,738
Philippines	14,696,585	19,216	14,715,801	2,904,550	11,811,251
Thailand	5,560,857	100,000	5,660,857	723,144	4,937,713
Viet Nam	20,098,715	20,324,000	40,422,715	5,320,380	35,102,335
Area total	140,903,870	165,828,033	306,731,903	51,105,294	255,626,609
SOUTH ASIA					
Afghanistan	30,521,481	400,000	30,921,481	8,772,484	22,148,997
Bangladesh	34,178,697	62,613,000	96,791,697	12,565,085	84,226,612
Bhutan	2,334,094		2,334,094	847,114	1,486,980
India	109,475,086	(20,000)	109,455,086	31,884,684	77,570,402
Maldives	2,325,725		2,325,725	592,906	1,732,819
Nepal	7,806,389	1,110,527	8,916,916	3,676,397	5,240,519
Pakistan	54,407,813	39,521	54,447,334	11,549,813	42,897,521
Sri Lanka	2,078,287	15,000	2,093,287	708,269	1,385,018
Area total	243,127,572	64,158,048	307,285,620	70,596,752	236,688,868

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
MIDDLE EAST AND NORTH AFRICA					
Algeria	1,502,004	1,085,000	2,587,004	696,136	1,890,868
Djibouti	3,258,532		3,258,532	672,392	2,586,140
Egypt	11,332,773		11,332,773	3,183,804	8,148,969
Iran (Islamic Republic of)	10,250,443	1,002,850	11,253,293	1,891,728	9,361,565
Iraq	1,455,248	2,453,000	3,908,248	2,186,958	1,721,290
Jordan	2,711,579	26,749	2,738,328	857,341	1,880,987
Lebanon	2,001,470	53,586	2,055,056	769,882	1,285,174
Morocco	3,053,172	593,817	3,646,989	1,184,709	2,462,280
Oman	1,845,376	1,500,000	3,345,376	799,658	2,545,718
Palestinian children and mothers	1,908,260	4,800,000	6,708,260	1,479,442	5,228,818
Sudan	9,939,398	2,922,392	12,861,790	5,466,372	7,395,418
Syrian Arab Republic	1,910,993	947,920	2,858,913	951,867	1,907,046
Tunisia	2,751,511	73,761	2,825,272	729,024	2,096,248
Yemen	6,442,194	935,004	7,377,198	2,908,683	4,468,515
Regional	534,614		534,614	95,344	439,270
Area total	60,897,567	16,394,079	77,291,646	23,873,340	53,418,306
CENTRAL AND EASTERN EUROPE THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	1,520,038	3,445,000	4,965,038	1,022,631	3,942,407
Armenia	3,988,174		3,988,174	568,938	3,419,236
Azerbaijan	5,139,866		5,139,866	869,162	4,270,704
Bosnia and Herzegovina	2,037,502	27,000	2,064,502	766,685	1,297,817
Croatia	146,909	88,165	235,074	177,741	57,333
Federal Republic of Yugoslavia	200,658		200,658	72,124	128,534
Georgia	1,556,665	3,380,000	4,936,665	871,169	4,065,496
Kazakhstan	4,981,541		4,981,541	776,361	4,205,180
Kyrgyzstan	5,024,427		5,024,427	787,435	4,236,992
Republic of Moldova	1,925,712		1,925,712	732,545	1,193,167
Romania	3,848,641		3,848,641	662,048	3,186,593
Tajikistan	7,941,433		7,941,433	1,024,249	6,917,184
The former Yugoslav Republic of Macedonia	1,404,554	36,313	1,440,867	482,136	958,731

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
Turkey	1,730,633	4,500,000	6,230,633	1,053,312	5,177,321
Turkmenistan	5,493,525		5,493,525	728,813	4,764,712
Uzbekistan	8,228,054		8,228,054	1,440,024	6,788,030
Regional	9,736,660		9,736,660	2,524,013	7,212,647
Area total	64,904,992	11,476,478	76,381,470	14,559,386	61,822,084
GLOBAL ASSISTANCE					
Emergency Programme Fund	48,472,903	(23,235,323)	25,237,580	4,971,316	20,266,264
Global Alliance for Vaccines and Immunization		5,720,000	5,720,000	4,667,336	1,052,664
Intercountry programmes	4,591,942	3,503,302	8,095,244	3,383,229	4,712,015
Interregional Fund for Programme Preparation, Promotion and Evaluation	10,216,080	(980,000)	9,236,080	4,965,818	4,270,262
Leadership Initiative for Children	500,000		500,000	93,200	406,800
Maurice Pate Memorial Fund		25,000	25,000	25,000	
Programme Funds for the 1990s Goals	23,290,625		23,290,625	5,431,228	17,859,397
Regional funds	6,694,210	630,068	7,324,278	2,179,541	5,144,737
Total global assistance	93,765,760	(14,336,953)	79,428,807	25,716,668	53,712,139
TOTAL PROGRAMME ASSISTANCE	1,033,493,553	437,156,379	1,470,649,932	360,565,005	1,110,084,927
Management and administration	199,502,749		199,502,749	83,407,552	116,095,197
Program support services	346,010,951		346,010,951	135,991,247	210,019,704
TOTAL BUDGET	545,513,700		545,513,700	219,398,799	326,114,901
TOTAL COOPERATION	1,579,007,253	437,156,379	2,016,163,632	579,963,804	1,436,199,828

STATEMENT VI-2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR SUPPLEMENTARY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2000

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
AFRICA					
Angola	3,409,522	1,225,109	4,634,631	2,205,039	2,429,592
Benin	1,114,769	495,318	1,610,087	439,604	1,170,483
Botswana	693,364	(74,424)	618,940	252,044	366,896
Burkina Faso	5,776,726	749,636	6,526,362	2,627,581	3,898,781
Burundi	278,071	90,582	368,653	147,358	221,295
Cameroon	700,893	110,335	811,228	257,795	553,433
Cape Verde	6,935	309,049	315,984	105,079	210,905
Central African Republic	990,790	(33,856)	956,934	267,021	689,913
Chad	2,369,308	933,709	3,303,017	1,224,394	2,078,623
Comoros	5,421		5,421		5,421
Congo	13,269	228,600	241,869	37,382	204,487
Cote d'Ivoire	596,599	275,295	871,894	279,524	592,370
Democractic Republic of the Congo	1,378,479	3,032,910	4,411,389	2,857,772	1,553,617
Equatorial Guinea	234,847	97,240	332,087	120,923	211,164
Eritrea	5,411,224	2,245,740	7,656,964	3,545,154	4,111,810
Ethiopia	7,370,389	7,453,696	14,824,085	6,911,102	7,912,983
Gabon	235,222	(22,000)	213,222	105,285	107,937
Gambia	785,313	15,850	801,163	244,786	556,377
Ghana	4,452,735	4,174,692	8,627,427	3,161,429	5,465,998
Guinea	2,053,135	743,851	2,796,986	822,412	1,974,574
Guinea-Bissau	1,458,663	538,039	1,996,702	1,048,277	948,425
Kenya	825,219	1,575,990	2,401,209	914,033	1,487,176
Lesotho	288,747	200,000	488,747	118,033	370,714
Liberia	2,180,348	3,107,269	5,287,617	2,203,454	3,084,163
Madagascar	1,741,821	1,805,228	3,547,049	1,695,245	1,851,804
Malawi	3,140,127	5,835,021	8,975,148	2,375,085	6,600,063
Mali	3,233,403	827,036	4,060,439	2,068,474	1,991,965
Mauritania	2,196,994	356,845	2,553,839	1,339,850	1,213,989
Mauritius	19,288	3,616	22,904	14,720	8,184
Mozambique	4,472,015	11,862,225	16,334,240	2,288,695	14,045,545
Namibia	931,367	1,042,615	1,973,982	1,101,993	871,989
Niger	1,107,139	833,621	1,940,760	630,521	1,310,239
Nigeria	1,178,069	7,038,433	8,216,502	5,728,746	2,487,756

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
Rwanda	3,293,658	1,501,421	4,795,079	2,708,517	2,086,562
Sao Tome and Principe	658	(658)			
Senegal	2,131,920	1,483,461	3,615,381	1,710,839	1,904,542
Sierra Leone	1,158,694	1,688,719	2,847,413	2,266,536	580,877
Somalia	1,962,884	2,968,954	4,931,838	1,704,504	3,227,334
South Africa	3,250,470	1,148,506	4,398,976	1,766,853	2,632,123
Swaziland	279,569	(16,381)	263,188	129,197	133,991
Togo	119,525	262,082	381,607	33,175	348,432
Uganda	16,076,373	5,936,957	22,013,330	13,970,108	8,043,222
United Republic of Tanzania	7,617,510	2,935,976	10,553,486	4,840,718	5,712,768
Zambia	5,025,599	6,443,063	11,468,662	5,083,757	6,384,905
Zimbabwe	4,591,801	1,250,438	5,842,239	2,876,307	2,965,932
Regional	115,390	340,899	456,289	47,965	408,324
Area total	106,274,262	83,020,707	189,294,969	84,277,266	105,017,683
THE AMERICAS AND THE CARIBBEAN					
Argentina	2,703,755	1,843,576	4,547,331	1,856,141	2,691,190
Belize	103,107	297,000	400,107	73,181	326,926
Bolivia	5,277,199	1,168,423	6,445,622	3,550,258	2,895,364
Brazil	9,390,500	5,893,585	15,284,085	6,548,664	8,735,421
Chile	6,695	67,653	74,348	40,019	34,329
Colombia	790,472	2,489,653	3,280,125	1,214,914	2,065,211
Costa Rica	45,493	26,672	72,165	40,894	31,271
Cuba	969,075	680,127	1,649,202	595,765	1,053,437
Dominican Republic	299,832	988,848	1,288,680	707,674	581,006
Ecuador	1,090,853	1,140,458	2,231,311	1,157,748	1,073,563
El Salvador	824,235	1,762,764	2,586,999	1,157,149	1,429,850
Guatemala	1,357,779	5,010,378	6,368,157	2,208,561	4,159,596
Guyana	19,368		19,368		19,368
Haiti	2,059,792	909,378	2,969,170	1,461,509	1,507,661
Honduras	472,691	697,324	1,170,015	337,071	832,944
Jamaica	247,028	134,244	381,272	160,121	221,151
Mexico	958,690	629,744	1,588,434	691,901	896,533
Nicaragua	6,035,625	2,377,462	8,413,087	1,743,303	6,669,784
Panama	60,750	16,474	77,224	34,154	43,070
Paraguay	379,395	161,696	541,091	281,108	259,983
Peru	2,017,288	1,826,662	3,843,950	1,658,562	2,185,388

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
Uruguay	54,485		54,485	54,130	355
Venezuela	16,053	128,161	144,214	11,969	132,245
Regional	3,695,807	1,843,313	5,539,120	2,543,107	2,996,013
Area total	38,875,967	30,093,595	68,969,562	28,127,903	40,841,659
EAST ASIA AND THE PACIFIC					
Cambodia	5,207,928	10,421,116	15,629,044	8,477,507	7,151,537
China	3,675,947	1,542,263	5,218,210	3,440,852	1,777,358
Democratic People's Republic of Korea		615,898	615,898	136,393	479,505
East Timor		211,189	211,189	21,237	189,952
Indonesia	8,372,372	7,544,568	15,916,940	8,924,037	6,992,903
Lao People's Democratic Republic	4,867,658	1,496,861	6,364,519	2,589,054	3,775,465
Mongolia	502,236	203,000	705,236	334,051	371,185
Myanmar	883,960	1,439,208	2,323,168	1,049,248	1,273,920
Pacific Island countries	975,905	328,520	1,304,425	710,359	594,066
Papua New Guinea	126,961		126,961	104,175	22,786
Philippines	3,948,081	2,873,493	6,821,574	4,954,271	1,867,303
Republic of Korea					
Thailand	1,973,214	2,399,090	4,372,304	1,371,064	3,001,240
Viet Nam	7,700,205	4,090,447	11,790,652	5,086,151	6,704,501
Area total	38,234,467	33,165,653	71,400,120	37,198,399	34,201,721
SOUTH ASIA					
Afghanistan	531,575	969,805	1,501,380	564,212	937,168
Bangladesh	25,062,509	15,226,920	40,289,429	17,013,018	23,276,411
Bhutan	1,380,401	1,391,611	2,772,012	1,076,257	1,695,755
India	49,327,282	19,836,336	69,163,618	26,488,990	42,674,628
Nepal	4,930,747	5,415,337	10,346,084	5,213,092	5,132,992
Pakistan	2,015,867	9,548,215	11,564,082	6,250,032	5,314,050
Sri Lanka	647,627	2,236,670	2,884,297	1,124,539	1,759,758
Area total	83,896,008	54,624,894	138,520,902	57,730,140	80,790,762

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
MIDDLE EAST AND NORTH AFRICA					
Algeria	456,076	360,960	817,036	162,744	654,292
Djibouti	249,176	10,501	259,677	17,073	242,604
Egypt	4,759,898	3,861,424	8,621,322	3,423,504	5,197,818
Iran (Islamic Republic of)	39,273	717,542	756,815	34,242	722,573
Iraq	1,781,626	2,813,717	4,595,343	2,998,143	1,597,200
Jordan	441	619,500	619,941	174,260	445,681
Lebanon	814,963	190,284	1,005,247	758,927	246,320
Morocco	428,847	651,516	1,080,363	204,368	875,995
Oman					
Palestinian children and mothers	1,753,234	1,407,301	3,160,535	1,059,815	2,100,720
Sudan	1,407,965	1,842,024	3,249,989	1,481,869	1,768,120
Syrian Arab Republic	11,357	95,547	106,904	107,044	(140)
Tunisia	519,790	103,629	623,419	315,670	307,749
Yemen	1,424,701	2,808,499	4,233,200	1,086,566	3,146,634
Regional		367,500	367,500		367,500
Area total	13,647,347	15,849,944	29,497,291	11,824,225	17,673,066
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	1,105,802	1,391,839	2,497,641	1,000,681	1,496,960
Armenia	79,101	221,061	300,162	148,910	151,252
Azerbaijan	637,058	1,101,210	1,738,268	557,470	1,180,798
Bosnia and Herzegovina	249,679	730,797	980,476	369,165	611,311
Croatia	41,255		41,255	40,267	988
Federal Republic of Yugoslavia	216,102		216,102	36,320	179,782
Georgia	336,448	717,546	1,053,994	846,726	207,268
Kazakhstan	285,425	1,029	286,454	(13,864)	300,318
Kyrgyzstan	87,982	3,994	91,976	(8,785)	100,761
Republic of Moldova	758,852	654,380	1,413,232	1,212,233	200,999
Romania	1,187,949	1,244,382	2,432,331	783,880	1,648,451
Tajikistan		32,467	32,467	(1,105)	33,572
The former Yugoslav Republic of Macedonia		15,152	15,152		15,152
Turkey	287,962	359,952	647,914	335,610	312,304
Turkmenistan	136,193	3,305	139,498	38,792	100,706

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
Uzbekistan	78,837	21,388	100,225	(27,051)	127,276
Regional	2,639,065	2,435,673	5,074,738	2,114,097	2,960,641
Area total	8,127,710	8,934,175	17,061,885	7,433,346	9,628,539
GLOBAL ASSISTANCE					
Emergency Programme Fund	866,129		866,129	731,976	134,153
Expanded programme on immunization	552,787	14,891,485	15,444,272	5,152,120	10,292,152
Global Alliance for Vaccines and Immunization		2,829,400	2,829,400	122,746	2,706,654
Intercountry programmes	12,389,901	12,801,651	25,191,552	8,476,092	16,715,460
International Child Development Centre	6,940,549	2,824,381	9,764,930	3,003,036	6,761,894
Interregional Fund for Programme Preparation, Promotion and Evaluation	85,869		85,869	15,450	70,419
Landmine Awareness	4,824,513	445,392	5,269,905	863,701	4,406,204
Leadership Initiative for Children	1,484,390	2,153,987	3,638,377	1,158,738	2,479,639
Programme Funds for the 1990s Goals	54,132,243	86,575,228	140,707,471	87,013,770	53,693,701
Regional funds	10,220,688	9,354,783	19,575,471	9,011,415	10,564,056
Total global assistance	91,497,069	131,876,307	223,373,376	115,549,044	107,824,332
TOTAL PROGRAMME ASSISTANCE	380,552,830	357,565,275	738,118,105	342,140,343	395,977,762

STATEMENT VI-3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR EMERGENCY RELIEF AND REHABILITATION FOR THE YEAR ENDED 31 DECEMBER 2000

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
AFRICA					
Angola	3,586,306	7,268,638	10,854,944	6,097,710	4,757,234
Benin	11,408		11,408		11,408
Botswana		122,542	122,542	75,610	46,932
Burundi	168,632	1,334,581	1,503,213	1,350,518	152,695
Chad	(1,477)	(1,257)	(2,734)	(280)	(2,454)
Congo	281,741	363,013	644,754	163,817	480,937
Cote d'Ivoire	18,573		18,573		18,573
Democratic Republic of the Congo	187,953	2,040,412	2,228,365	1,963,244	265,121
Eritrea	117,358	6,375,584	6,492,942	5,168,839	1,324,103
Ethiopia	251,612	15,449,850	15,701,462	10,713,302	4,988,160
Guinea-Bissau	301,275		301,275	25,676	275,599
Kenya	591,022	3,786,578	4,377,600	2,874,778	1,502,822
Lesotho	(1,164)		(1,164)	(1,164)	
Madagascar	(21,507)	4,165,245	4,143,738	2,699,676	1,444,062
Mali	7,567	(7,567)			
Mozambique	9,000	22,409,135	22,418,135	12,135,544	10,282,591
Namibia	165		165		165
Nigeria	7,610	(7,610)			
Rwanda	376,705	(664,151)	(287,446)	(289,515)	2,069
Senegal	352,168	97,240	449,408	434,629	14,779
Sierra Leone	4,874,089	4,243,798	9,117,887	5,650,700	3,467,187
Somalia	4,863,339	9,362,168	14,225,507	8,528,900	5,696,607
Uganda		29,028	29,028		29,028
United Republic of Tanzania	322,504	516,540	839,044	536,157	302,887
Zambia	77,038	152,397	229,435	77,785	151,650
Zimbabwe	816,041	(912,825)	(96,784)	481,773	(578,557)
Regional	10,139,972	8,202,917	18,342,889	8,852,696	9,490,193
Area total	27,337,930	84,326,256	111,664,186	67,540,335	44,123,791

STATEMENT VI-3 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
THE AMERICAS AND THE CARIBBEAN					
Bolivia	45,652		45,652	21,300	24,352
Colombia	422,345	300,175	722,520	313,703	408,817
Ecuador	11,678		11,678	(10,364)	22,042
El Salvador		37,152	37,152	2,864	34,288
Haiti	705		705	705	
Venezuela	440,500	2,918,212	3,358,712	2,921,505	437,207
Regional	3,947,270	196,253	4,143,523	2,867,737	1,275,786
Area total	4,868,150	3,451,792	8,319,942	6,117,450	2,202,492
EAST ASIA AND THE PACIFIC					
Cambodia		500,257	500,257	49,999	450,258
China	99,510	128,386	227,896	84,622	143,274
Democratic People's Republic of Korea	2,281,561	1,656,826	3,938,387	2,621,488	1,316,899
East Timor	5,662,753	7,144,543	12,807,296	7,877,360	4,929,936
Indonesia	2,231,934	2,205,503	4,437,437	2,466,454	1,970,983
Mongolia		2,597	2,597		2,597
Myanmar	32,643	(32,643)			
Viet Nam		1,033,035	1,033,035	63,227	969,808
Area total	10,308,401	12,638,504	22,946,905	13,163,150	9,783,755
SOUTH ASIA					
Afghanistan	939,462	1,381,428	2,320,890	1,220,744	1,100,146
Bangladesh	908,221	(254,545)	653,676	372,719	280,957
India	5,088,981	12,934,826	18,023,807	9,185,111	8,838,696
Sri Lanka	1,911,121	1,789,069	3,700,190	1,750,395	1,949,795
Area total	8,847,785	15,850,778	24,698,563	12,528,969	12,169,594

STATEMENT VI-3 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
MIDDLE EAST AND NORTH AFRICA					
Djibouti		222,592	222,592	184,090	38,502
Iran (Islamic Republic of)		684,226	684,226	277,445	406,781
Iraq	658,495	(119,460)	539,035	29,421	509,614
Jordan	(4,929)	(1,561)	(6,490)		(6,490)
Kuwait	30,142		30,142		30,142
Lebanon	(5,369)		(5,369)		(5,369)
Palestinian children and mothers		337,480	337,480	98,890	238,590
Sudan	22,433,108	19,703,685	42,136,793	28,639,554	13,497,239
Yemen	8,432		8,432	7,095	1,337
Area total	23,119,879	20,826,962	43,946,841	29,236,495	14,710,346
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	7,931,154	(53,468)	7,877,686	3,133,812	4,743,874
Armenia	(16,102)	(1,785)	(17,887)	(5,484)	(12,403)
Azerbaijan	41,116	(21,030)	20,086		20,086
Belarus	1,705		1,705		1,705
Bosnia and Herzegovina	6,256,582	5,346,472	11,603,054	4,758,380	6,844,674
Croatia	868,038	163,921	1,031,959	780,430	251,529
Federal Republic of Yugoslavia	9,870,235	17,967,043	27,837,278	11,501,080	16,336,198
Georgia	58,177		58,177	9,832	48,345
Kazakhstan	956	(956)			
Kosovo emergency (FRY)	16,737,953	21,815,259	38,553,212	18,391,183	20,162,029
Latvia	1,243	(1,243)			
Romania	63,767	(62,270)	1,497		1,497
Russia Federation	(12,941)	(498)	(13,439)	(964)	(12,475)
Tajikistan	532,009	331,458	863,467	409,891	453,576
The former Yugoslav Republic of Macedonia	4,932,112	5,386,929	10,319,041	4,594,671	5,724,370
Turkey	8,355,978	1,536,972	9,892,950	7,833,202	2,059,748
Turkmenistan	2,257		2,257	(1,299)	3,556

STATEMENT VI-3 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
Ukraine	24,913		24,913	(7,748)	32,661
Yugoslavia (former)	(7,713)	(829)	(8,542)	(49)	(8,493)
Regional	730,054	3,585,780	4,315,834	2,554,896	1,760,938
Area total	56,371,493	55,991,755	112,363,248	53,951,833	58,411,415
GLOBAL ASSISTANCE					
Programme Funds for the 1990s Goals	10,115		10,115		10,115
Total global assistance	10,115		10,115		10,115
TOTAL PROGRAMME ASSISTANCE	130,863,753	193,086,047	323,949,800	182,538,292	141,411,508

STATEMENT VII

STATEMENT OF APPROPRIATIONS FOR THE 2000 - 2001 BIENNIUM AS AT 31 DECEMBER 2000

(Thousands of United States dollars)

	Appropriations				Expenditures a/			
	Original	Supplement	Transfers/ adjustments	Revised	Programme support	Management and administration	Total	Unspent (overspent)
Programme support								
Country and regional offices	279,163		(23)	279,140	127,413		127,413	151,727
Headquarters	79,198		293	79,491	35,554		35,554	43,937
Subtotal	358,361		270	358,631	162,967		162,967	195,664
Management and administration	187,199		(270)	186,929		88,211	88,211	98,718
Total	545,560			545,560	162,967	88,211	251,178	294,382

a/ Recoveries to the budget were as follows:

Expenditures	162,967	88,211	251,178
Less: Recovery from packing and assembly activities	3,276		3,276
Recovery from supplementary-funded projects	23,700		23,700
Agency commissions from administration of non-procurement trust funds and Junior Professional Officers		4,804	4,804
Subtotal	26,976	4,804	31,780
Net: Expenditures (statement I)	135,991	83,407	219,398

STATEMENT VIII

CAPITAL ASSETS FUND: STATEMENT OF ASSETS AND FUND BALANCE AS AT 31 DECEMBER 2000

(United States dollars)

	31 December 2000	2000		31 December 1999
		Additions	Disposals	
ASSETS				
CASH HOLDINGS	14,880,423			15,017,278
OFFICE BUILDINGS				
Accra, Ghana	945,730			945,730
Algiers, Algeria	96,042			96,042
Ashkabad, Turkmenistan	19,798			19,798
Bamako, Mali	1,175,000			1,175,000
Bishkek, Kyrgyzstan	133,109	133,109		
Bissau, Guinea-Bissau	845,485			845,485
Dar es Salaam, United Republic of Tanzania	573,418			573,418
Gaberone, Botswana	36,002	36,002		
Harare, Zimbabwe	430,445			430,445
Lusaka, Zambia	780,000			780,000
Male, Maldives	411,663			411,663
Manila, Philippines	31,000			31,000
New Delhi, India	1,812,848			1,812,848
Niamey, Niger	667,092			667,092
Port-au-Prince, Haiti	186,037			186,037
Priaia, Cape Verde	553,466			553,466
Sana'a, Yemen			268,277	268,277
Sante Fe de Bogota, Colombia	1,658,466			1,658,466
Santiago, Chile	32,143			32,143
Sao Tome and Principe	382,348			382,348
Tbilisi, Georgia	79,667			79,667
Windhoek, Namibia	1,361			1,361
Subtotal	10,851,122	169,111	268,277	10,950,288
UNICEF HOUSING				
Bujumburs,Burundi	240,000			240,000
Harare, Zimbabwe	212,106			212,106
Juba, Sudan	21,618			21,618
Kampala, Uganda	250,000		9,089	259,089
Lagos, Nigeria			65,206	65,206
Maputo, Mozambique	12,078			12,078
Windhoek, Namibia	313,272			313,272
Subtotal	1,049,074		74,295	1,123,369
TOTAL ASSETS	26,780,619	169,111	342,572	27,090,935
FUND BALANCE				
Balance brought forward	27,090,935			26,819,373
Current period income	23,166			271,562
Current period charges	333,482			
TOTAL FUND BALANCE	26,780,619			27,090,935

Notes to the financial statements

Note 1
Statement of the objectives and activities of UNICEF

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. The organization mobilizes political will and material resources to help countries, particularly developing countries, to ensure a "first call for children" and to build their capacity to form appropriate policies and deliver services for children and their families.

Note 2
Summary of significant accounting policies

2. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF. By its decision 1987/13 (E/ICEF/1987/11), the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 31 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. In line with the goal of achieving harmonization of the presentation of the accounts by the agencies in the United Nations system, statements I, II, III and VII are now shown in line with the formats agreed upon by ACC.

Accounting period

4. By its decision 1987/2, the Executive Board decided that, effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

Unit of account

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange.

Translation of currencies

6. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

8. Income consists of regular resources, supplementary funds and emergency relief and rehabilitation. Regular resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, NGOs, the net income from the Private Sector Division (PSD), unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and the United Nations system for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.

9. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance".

10. Contributions income received from National Committees for UNICEF and NGOs is accounted for on a cash basis of accounting, with the exception of contributions for supplementary funds and for emergency relief and rehabilitation, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

11. All other income received by UNICEF is classified as miscellaneous income and is credited as regular resources.

12. The statement of income and expenditure does not include funds received and expenditures made from trust fund accounts. Those transactions that do not require commitments by the Executive Board are maintained as trust fund accounts.

13. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

Expenditure

14. All expenditure of UNICEF is accounted for on an accrual basis, except for that relating to staff entitlements, which is accounted for on the basis of cash disbursements only.

15. Deferred charges comprise expenditure items that are not properly chargeable in the current financial period and will be charged as expenditure in a subsequent financial period.

16. No provision is made for staff entitlements for repatriation, etc., that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Assets

17. All funds received are deposited into UNICEF bank accounts, including those under trust fund account arrangements, and reflected as cash holdings.

18. All outstanding pledges for contributions are recorded as receivables (see paragraph 9 above).

19. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989. Future acquisitions of UNICEF capital assets will be included in the capital asset fund (see paragraph 24 below).

20. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies.

21. The PSD inventory of raw materials, products in process and finished goods are valued at standard cost.

22. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Liabilities and reserves

23. The liabilities of UNICEF include contributions received in advance, trust fund accounts, unliquidated obligations, other accounts payable, credit balances in asset accounts and accrued expenses.

24. By its decision 1990/26, the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of Private Sector Division accounts

25. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of PSD. The principles of consolidation reflect the accounting policies outlined below:

(a) Effective 1997, the reporting period and accounts of PSD will be maintained on a calendar year basis. For consolidation purposes, the UNICEF financial statements include the PSD accounts as at 31 December;

(b) The financial effect of consolidating the PSD accounts on a calendar basis is reflected, most notably, in the receivables and earnings of PSD. Inter-office transactions between UNICEF and PSD are eliminated for consolidation purposes.

Note 3
Income

26. Total income from contributions for the year ended 31 December 2000 was $927,894,000, an increase of $49,239,000 compared to the year ended 31 December 1999. Contributions for the year ended 31 December 2000 consisted of $345,168,000 for regular resources, $381,773,000 for supplementary funds and $200,953,000 for emergency relief and rehabilitation.

27. Net income from PSD for the year ended 31 December 2000 was $163,294,000 as follows:

	(In thousands of United States dollars)
Income	
Gross proceeds from sales	117 363
Private sector fund-raising	159 383
Other income	6 110
Total	**282 856**
Expenditures	119 562
Net income	**163 294**

28. Income from miscellaneous sources for the year ended 31 December 2000 was $65,474,000. The major items are $37,766,000 in interest on funds held in interest-bearing deposits and in current accounts with banks, and $8,122,170 in the closure of outstanding budgetary obligations related to prior periods' budgets.

29. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of $17,828,000 in the accounting value of these assets and liabilities during the year ended 31 December 2000, composed, for the most part, of the following:

	(In thousands of United States dollars)
Decrease on revaluation of contributions receivables and other accounts	17 823
Decrease on revaluation of the call and investment accounts	5
Net decrease	**17 828**

Note 4
Donations-in-kind

30. Donations-in-kind valued by donors and accepted by the Executive Director at $15,439,000 were delivered by UNICEF to projects during the year 2000. These are recorded as memorandum entries in the books of accounts and are not part of UNICEF income.

Note 5
Expenditures

31. Total expenditures for the year 2000 amounted to $1,104,546,000, which is $44,815,000 greater than the total expenditures of the preceding year. Expenditures for programme cooperation during the present year totalled $1,021,138,000, or $50,652,000 greater than that for the year 1999.

32. Expenditures for management and administration in 2000 were $83,408,000. In 1999, the comparative amount was $89,255,000.

Note 6
Write-offs

33. The amount of $5,830,000 shown in statement I includes the write-off and adjustment of pledges for the year ended 31 December 2000 totalling $5,436,000. Adjustments for write-offs of other assets and losses amounted to $394,000. The write-off and adjustment of pledges consist of the following:

	Regular resources	*Supplementary funds*	*Emergency relief and rehabilitation*	*Total*
	(In thousands of United States dollars)			
Supplementary funds cancelled by donors	00	676	00	676
Supplementary funds cancelled on completion of projects	00	942	2 317	3 259
Unpaid pledges	00	00	1 501	1 501
Total write-off and adjustments	**00**	**1 618**	**3 818**	**5 436**

Note 7
Provision for uncollectible contributions receivable

34. In line with the recommendation of the external auditors (A/51/5/Add.2, paragraph 35), a $5 million provision for potentially uncollectible contributions receivable has been set up with a transfer from the regular resources fund balance.

Note 8
Assets

35. At 31 December 2000, cash totalled $523,690,000 (statement II), of which $104,540,000 are from regular resources and $419,150,000 from other resources. The amount also includes restricted currencies of $8,384,000, consisting of the following currencies with large amounts: $1,953,000 in Moroccan dirhams; $715,000 in Indian rupees; and $639,000 in Mexican pesos.

36. Contributions receivable for current and prior years totalled $197,158,000 as of 31 December 2000. Included in the contributions receivable are $153,331,000 for supplementary funds and $38,504,000 for emergency relief and rehabilitation, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors.

37. The aggregate of other accounts receivable, advances and deposits as at 31 December 2000 totalled $332,708,000, including the accounts of PSD, which total $194,169,000.

38. The aggregate value of inventory as at 31 December 2000 totalled $31,230,000, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and PSD stock.

39. Capital assets reflected in the financial statements of 31 December 2000 consist of office buildings and staff housing presented at their acquisition cost of $12,361,000, as well as PSD machinery and equipment that is depreciated over the estimated useful life of these assets. The depreciated value of the PSD capital assets

is $1,487,000. Details of UNICEF capital assets, except PSD, are given in statement VIII.

40. The cost of non-expendable property as at 31 December 2000 totalled $55,616,000. Computer equipment acquired in 2000 has been charged against the administrative budget, a procedure applied consistently since 1986, and is not reflected in the statements.

41. As at 31 December 2000, the organization's call accounts and time deposits were valued at $525,297,000. The application of the United Nations rates of exchange as of 1 January 2001 will result in a foreign exchange gain of $1,461,0000 and increase the value of the call accounts and time deposits to $526,758,000.

Note 9
Reserves

42. In 1950, the Executive Board authorized the establishment of a reserve for insurance of $200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. Up to 1992, the reserve was restored to its authorized limit by a transfer from income. There were no movements in the reserve for the year 2000:

	(In thousands of United States dollars)
Balance, 1 January 2000	104 010
Charges against the reserve in 2000	-
Balance, 31 December 2000	**104 010**

43. In 1987, UNICEF established a reserve of $100,000 to self-insure for property losses. This reserve was funded equally from the year 1987 and the biennium 1988-1989. Up to 1992, the reserve was restored to its original amount by a transfer from income. There were no movements in the reserve for the year 2000:

	(In thousands of United States dollars)
Balance, 1 January 2000	26 399
Charges against the reserve in 2000	-
Balance, 31 December 2000	**26 399**

Note 10
Contingent liability

44. UNICEF has not specifically accrued for liabilities for after-service health insurance costs or liabilities for other types of end-of-service benefits that will be owed when staff members leave the organization.

45. The net contingent liability for staff benefits as at 31 December 2000 is estimated at $58,710,000, consisting of the following:

	(In thousands of United States dollars)
Accumulated leave	29 549 000
Repatriation grant	29 161 000
Total	**58 710 000**

46. There is no provision in the accounts for this amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

SCHEDULE TO THE FINANCIAL STATEMENTS

CONTRIBUTIONS RECEIVED OR PLEDGED

FOR THE YEAR ENDED 31 DECEMBER 2000

(United States dollars)

Donor	Regular resources			Other resources						Total
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
COUNTRIES										
Algeria	25,000		25,000							25,000
Andorra	13,300		13,300		82,438	82,438		16,882	16,882	112,621
Argentina				142,034	1,708,164	1,850,198		41,456	41,456	1,891,654
Australia	3,033,763		3,033,763	10,770,138	2,276,070	13,046,208	6,683,512	1,135,862	7,819,374	23,899,345
Austria	1,011,440		1,011,440	400,000	335,333	735,333	12,572	38,268	50,840	1,797,613
Azerbaijan					100,000	100,000				100,000
Bahamas	1,000		1,000							1,000
Bangladesh	32,000		32,000	413,000		413,000				445,000
Barbados	4,000		4,000							4,000
Belarus	5,000		5,000							5,000
Belgium	2,776,480		2,776,480	1,111,351	400,364	1,511,715	2,924,361	1,282,927	4,207,288	8,495,483
Belize	37,879		37,879							37,879
Bhutan	21,000		21,000							21,000
Bolivia	10,000		10,000	922,217		922,217				932,217
Botswana	5,652		5,652							5,652
Brazil					3,154,437	3,154,437				3,154,437
Burkina Faso	7,182		7,182							7,182
Burundi	1,330		1,330							1,330
Cameroon					(653)	(653)				(653)
Canada	9,081,135		9,081,135	5,355,255	4,607,139	9,962,394	5,547,364	324,264	5,871,628	24,915,157
Central African Republic					(877)	(877)				(877)
Chad				15,204		15,204				15,204
Chile	77,000		77,000		46,519	46,519		24,181	24,181	147,699
China	1,209,616		1,209,616		128,840	128,840				1,338,256
Colombia	450,000		450,000	17,131	354,506	371,637		10,408	10,408	832,044
Cote d'Ivoire				123,702		123,702				123,702
Cuba	50,000		50,000							50,000
Cyprus	1,270		1,270							1,270
Czech Republic	126,150		126,150				56,227	54,732	110,958	237,108
Democratic People's Republic of Korea	30,233		30,233							30,233
Denmark	22,951,900		22,951,900	527,572	158,321	685,893	5,626,101	156,701	5,782,803	29,420,596
Ecuador					18,538	18,538				18,538
Egypt	34,667		34,667	105,995	11,153	117,148		136,451	136,451	288,266
El Salvador	26,000		26,000							26,000
Estonia							19,295		19,295	19,295
Ethiopia	36,869		36,869							36,869
Fiji	2,293		2,293							2,293
Finland	11,158,450		11,158,450	872,880	1,503,777	2,376,657	1,102,360	205,902	1,308,262	14,843,369
France	6,782,640		6,782,640		2,916,440	2,916,440	735,456	5,277,153	6,012,609	15,711,689
Gabon										
Gambia	4,692		4,692							4,692
Germany	4,206,438		4,206,438	50,000	13,836,049	13,886,049	424,602	21,088,224	21,512,826	39,605,313
Ghana	5,000		5,000		32,148	32,148				37,146

SCHEDULE (continued)

Donor	Regular resources			Other resources						Total
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Greece	230,000		230,000		25,321	25,321	30,000	21,885	51,885	307,207
Honduras	24,879		24,879							24,879
Hong Kong					1,307,529	1,307,529		547,600	547,600	1,855,129
Hungary								23,636	23,636	23,636
Iceland	109,007		109,007							109,007
India	959,710		959,710		356,143	356,143				1,315,853
Indonesia					381,142	381,142				381,142
Iran (Islamic Republic of)	100,000		100,000							100,000
Ireland	2,347,140		2,347,140	1,238,022	593,765	1,831,787	1,363,016	12,850	1,375,866	5,554,793
Israel	60,000		60,000				4,038		4,038	64,038
Italy	9,524,200		9,524,200	3,337,417	2,068,186	5,405,603	4,049,560	1,385,875	5,435,435	20,365,238
Jamaica	60,000		60,000							60,000
Japan	25,596,000		25,596,000	43,110,740	4,923,041	48,033,781	3,215,398	997,136	4,212,534	77,842,315
Jordan	28,249		28,249							28,249
Kuwait	200,000		200,000							200,000
Lao People's Democratic Republic	5,000		5,000							5,000
Lebanon				272,086	(76,422)	195,664				195,664
Liechtenstein	4,268		4,268				77,288		77,288	81,555
Luxembourg	417,780		417,780		397,841	397,841	75,000	116,465	191,465	1,007,086
Madagascar				122,976	16,566	139,542				139,542
Malawi	758		758							758
Malaysia	84,000		84,000					9	9	84,009
Maldives	7,564		7,564							7,564
Malta	3,342		3,342							3,342
Mauritius	14,314		14,314		3,816	3,816				17,930
Mexico	203,960		203,960	25,162	160,894	186,056				390,016
Monaco	14,000		14,000					67,103	67,103	81,103
Mongolia	9,982		9,982							9,982
Morocco	145,693		145,693							145,693
Mozambique	3,000		3,000							3,000
Myanmar	9,066		9,066							9,066
Namibia					(1,606)	(1,606)				(1,606)
Netherlands	22,753,810	57	22,753,867	8,666,018	4,307,925	12,972,943	19,432,915	3,068,580	22,501,495	58,228,105
New Zealand	926,063		926,063	471,292	29,126	500,418	234,967		234,967	1,661,448
Nicaragua	7,000		7,000							7,000
Nigeria					79,782	79,782				79,782
Norway	32,676,000		32,676,000	11,335,160	27,598	11,362,758	9,865,285	41,365	9,906,650	53,945,408
Oman	50,000		50,000	50,000		50,000		4,789	4,789	104,789
Pakistan	104,519		104,519							104,519
Panama	22,664		22,664							22,664
Papua New Guinea	5,000		5,000							5,000
Paraguay					14,241	14,241				14,241
Peru					17,083	17,083				17,083
Philippines	82,525		82,525		312,171	312,171				394,696
Poland	46,000		46,000							46,000
Portugal	200,000		200,000	20,000		20,000	500,000	680,359	1,180,359	1,400,359

SCHEDULE (continued)

Donor	Regular resources			Other resources						Total
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Republic of Korea	1,300,000		1,300,000	100,000	380,000	480,000		40,000	40,000	1,820,000
Republic of Moldova					4,750	4,750				4,750
Romania	9,904		9,904							9,904
Russian Federation	500,000		500,000							500,000
Saint Vincent and the Grenadines	2,225		2,225							2,225
San Marino					29,756	29,756	19,807	14,555	34,362	64,118
Saudi Arabia	1,000,000		1,000,000							1,000,000
Senegal				27,888	(182)	27,707				27,707
Sierra Leone										
Singapore	50,000		50,000		(4,790)	(4,790)		24,941	24,941	70,151
Slovenia	3,700		3,700					91,970	91,970	95,670
South Africa	31,560		31,560		21,000	21,000	473,400		473,400	525,960
Spain	1,495,650		1,495,650		6,458,668	6,458,668		4,855,702	4,855,702	12,810,020
Sri Lanka	18,323		18,323	15,772	8,982	24,753				43,077
Sweden	31,156,900		31,156,900	14,646,403	338,156	14,984,559	10,138,147	1,205,685	11,343,832	57,485,291
Switzerland	10,303,020	(5)	10,303,015	1,110,000	3,513,020	4,623,020	2,281,463	1,402,426	3,683,889	18,609,924
Syrian Arab Republic	18,522		18,522							18,522
Thailand	214,739		214,739		1,688,108	1,688,108				1,902,847
The former Yugoslav Republic of Macedonia	5,000		5,000					3,652	3,652	8,652
Togo	3,500	(9)	3,491							3,491
Trinidad and Tobago	1,587		1,587							1,587
Tunisia	34,797		34,797							34,797
Turkey	120,000		120,000		112,048	112,048		185,000	185,000	417,048
Uganda	2,000		2,000							2,000
United Arab Emirates	100,000		100,000							100,000
United Kingdom of Great Britain and Northern Ireland	26,666,640		26,666,640	38,200,256	8,738,536	46,938,795	19,218,111	5,630,353	24,848,464	98,453,898
United States of America	109,581,800		109,581,800	106,548,426	22,564,330	129,112,755	31,469,369	3,557,000	35,026,369	273,720,924
Venezuela					23,133	23,133				23,133
Viet Nam	13,709		13,709		52,687	52,687				66,396
Yemen	18,400		18,400							18,400
Subtotal Countries	342,906,678	44	342,906,722	250,123,086	90,520,649	340,643,744	125,579,631	53,772,325	179,351,956	862,902,421
INTERGOVERNMENTAL AGENCIES										
Agence de Cooperation Culturelle et Technique				48,571		48,571				48,571
AGFUND							50,000		50,000	50,000
Council of Europe							122,222		122,222	122,222
European Commission Humanitarian Office				2,329,133		2,329,133	7,802,888		7,802,888	10,132,021
European Union				2,487,628		2,487,628	(3,892)		(3,892)	2,483,736
OPEC Fund				75,000		75,000				75,000
Organization of African Unity							98,180		98,180	98,180
Subtotal Intergovernmental agencies				4,940,332		4,940,332	8,069,397		8,069,397	13,009,729
Income adjustments to prior periods	227,164		227,164	(2,801,796)		(2,801,796)	(156,447)		(156,447)	(2,731,079)
Refund of contributions	(1,394)		(1,394)	(1,660,316)		(1,660,316)	(2,591,910)		(2,591,910)	(4,253,619)
TOTAL GOVERNMENTS AND INTER-GOVERNMENTAL AGENCIES	343,132,448	44	343,132,492	250,601,314	90,520,649	341,121,963	130,900,672	53,772,325	184,672,996	868,927,451

SCHEDULE (continued)

Donor	Regular resources			Other resources						Total
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
NON-GOVERNMENTAL ORGANIZATIONS										
Australia		8,546	8,546							8,546
Cameroon		99	99							99
Canada		169	169		1,685,206	1,685,206				1,685,374
France		29	29							29
Global Alliance for Vaccines and Immunization					1,001,500	1,001,500				1,001,500
Gabon		61	61							61
Germany		83	83					80,000	80,000	80,083
Ireland		2	2							2
Italy		476	476		70,335	70,335				70,811
Japan		1,020,163	1,020,163		999,900	999,900				2,020,063
Kenya		50	50							50
Monaco		(145)	(145)		166,286	166,286				166,141
NetAID Foundation					65,474	65,474				65,474
Netherlands					50,000	50,000				50,000
Norway		559	559							559
Others, RR		237	237		(3,625)	(3,625)		3,625	3,625	237
Qatar								250,000	250,000	250,000
Rotary International					7,881,818	7,881,818				7,881,818
Switzerland		375,526	375,526					2,712	2,712	378,238
UN staff - emergencies								5,000	5,000	5,000
United Kingdom of Great Britain and Northern Ireland					7,862	7,862				7,862
United States of America		725	725		21,844,718	21,844,718		897,747	897,747	22,743,191
Zimbabwe		418	418							418
Subtotal Non-governmental organizations		1,406,998	1,406,998		33,789,473	33,789,473		1,239,084	1,239,084	36,415,555
Income adjustments to prior periods		595,512	595,512		(585,852)	(585,852)		(310,522)	(310,522)	(300,862)
Refund of contributions					(216,705)	(216,705)		(64,482)	(64,482)	(281,186)
TOTAL GOVERNMENTS, INTERGOVERNMENTAL AND NON-GOVERNMENTAL	343,132,448	2,002,554	345,135,002	250,601,314	123,487,565	374,088,879	130,900,672	54,636,405	185,537,077	904,760,958

SCHEDULE (concluded)

Donor	Regular resources			Other resources						
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
INTER-ORGANIZATION ARANGEMENTS										
ILO					596,311	596,311				596,311
UNAIDS					3,791,468	3,791,468		150,000	150,000	3,941,468
NetAID Foundation								40,000	40,000	40,000
Somalia					96,651	96,651				96,651
UN agencies					968,632	968,632				968,632
UN Department for Peacekeeping Operations								12,000,000	12,000,000	12,000,000
UN, Secretariat								2,068,650	2,068,650	2,068,650
UNOCHA, New York								162,750	162,750	162,750
UNDP					558,416	558,416				558,416
UNHCR					134,700	134,700				134,700
United Nations Human Rights Field Operation					179,424	179,424				179,424
UNDCP					300,000	300,000				300,000
United Nations Office for Project Service					225,150	225,150				225,150
United Nations Office of the Iraq Programme										
United States of America					689,250	689,250		1,000,000	1,000,000	1,689,250
World Bank					210,800	210,800				210,800
WHO										
Subtotal Inter-organization arrangements					7,730,802	7,730,802		15,421,400	15,421,400	23,152,202
Income adjustments to prior periods		32,931	32,931		(27,726)	(27,726)		(5,205)	(5,205)	
Refund of contributions					(18,607)	(18,607)				(18,607)
TOTAL INTER-ORGANIZATION ARRANGEMENTS		32,931	32,931		7,684,469	7,684,469		15,416,194	15,416,194	23,133,594
GRAND TOTAL	343,132,448	2,035,485	345,167,933	250,601,314	131,172,034	381,773,348	130,900,872	70,052,600	200,953,271	927,894,552

SUMMARY	Regular resources	Supplementary Funds	Emergency relief and rehabilitation	Total
Governments	342,861,248	245,851,597	123,115,588	711,828,433
Intergovernmental agencies	271,200	4,949,717	7,785,084	13,006,001
National Committees	436,806	89,816,329	53,428,954	143,682,089
Non-governmental organizations	1,565,748	33,671,236	1,207,451	36,444,435
Inter-organization arrangements	32,931	7,684,469	15,416,194	23,133,594
GRAND TOTAL	345,167,933	381,773,348	200,953,271	927,894,552